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**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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UNITED STATES OF AMERICA,	:	<b><u>COMPLAINT</u></b>
	:	
Plaintiff,	:	
	:	18 Civ. 11188
v.	:	
	:	
JUEDRA SUPERETTE, INC.; and EDWARD HOLGUIN,	:	
	:	
Defendants.	:	
-----	X	

Plaintiff, the United States of America (“United States”), by its attorney Geoffrey S. Berman, United States Attorney for the Southern District of New York, acting on behalf of the Internal Revenue Service (“IRS”), herein alleges for its complaint against defendants Juedra Superette, Inc. and Edward Holguin as follows:

**INTRODUCTION**

1. This is a civil action brought by plaintiff, the United States of America, on behalf of its agency, the IRS, to reduce to judgment assessments of federal tax liabilities of defendants Juedra Superette Inc. (“Superette”) and Edward Holguin (“Holguin”) for unpaid taxes, penalties, and interest provided by law.

2. This action has been authorized and requested by a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States pursuant to the provisions of 26 U.S.C. § 7401.

### **JURISDICTION AND VENUE**

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

4. Venue is proper in this district under 28 U.S.C. §§ 1391(b) and 1396 because the tax liabilities giving rise to this action accrued in the Southern District of New York.

### **THE PARTIES**

5. Plaintiff is the United States of America.

6. Defendant Juedra Superette, Inc., is a New York domestic business incorporation duly organized and existing under the laws of New York, with a location at 3035 Valentine Avenue, Bronx, New York 10458.

7. Defendant Edward Holguin is the chief executive officer and president of Juedra Superette. Holguin's primary residence is 3325 Corsa Avenue, Apartment 1, Bronx, New York 10469.

### **FIRST CLAIM FOR RELIEF (Reducing Tax Assessments against Superette to Judgment)**

8. The United States repeats and re-alleges the allegations in paragraphs 1 through 7 as though set forth fully herein.

9. On the dates indicated below, a duly authorized delegate of the Secretary of the Treasury made the following assessments against Superette for deficiencies in the

payment of federal employment taxes and federal unemployment taxes for the years 2002 through 2016. The components of the outstanding obligations, which totaled \$261,428.13 as of September 2, 2016, are set forth in the following table, along with the dates on which the IRS filed Notices of Federal Tax Liens with the New York Secretary of State in Albany, New York, against Superette.

<b>Tax Period</b>	<b>Type of Tax<sup>1</sup></b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Penalties and Interest (as of 9/2/2016)</b>	<b>Total Lien Amount (as of 9/2/2016)</b>	<b>Notice of Federal Tax Lien Record Date</b>
2Q 2002	941	6/3/2013	\$1,000.40	\$1,322.35	\$2,322.75	11/4/2016
3Q 2002	941	6/3/2013	\$1,299.06	\$1,327.23	\$2,626.29	11/4/2016
4Q 2002	941	6/3/2013	\$1,264.03	\$1,315.23	\$2,579.26	11/4/2016
1Q 2003	941	6/3/2013	\$1,223.47	\$1,312.75	\$2,536.22	11/4/2016
1Q 2005	941	8/5/2013	\$2,666.60	\$301.45	\$2,968.05	6/2/2014
2Q 2005	941	8/5/2013	\$3,004.45	\$304.59	\$3,309.04	6/2/2014
3Q 2005	941	8/5/2013	\$2,962.52	\$300.32	\$3,262.84	6/2/2014
4Q 2005	941	8/5/2013	\$2,245.09	\$227.61	\$2,472.70	6/2/2014
1Q 2006	941	8/5/2013	\$3,987.30	\$404.21	\$4,391.51	6/2/2014
2Q 2006	941	2/1/2010	\$3,651.94	\$478.36	\$4,130.30	11/15/2010
3Q 2006	941	2/1/2010	\$3,579.80	\$476.04	\$4,055.84	11/15/2010
4Q 2006	941	2/1/2010	\$3,505.64	\$477.05	\$3,982.69	11/15/2010
1Q 2007	941	2/1/2010	\$3,323.70	\$434.80	\$3,758.50	11/15/2010

<sup>1</sup> Employers are required to file a Form 940, the Employer's Annual Federal Unemployment (FUTA) Tax Return, annually. Employers are also required to file a Form 941, the Employer's Quarterly Federal Tax Return, quarterly.

<b>Tax Period</b>	<b>Type of Tax</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Penalties and Interest (as of 9/2/2016)</b>	<b>Total Lien Amount (as of 9/2/2016)</b>	<b>Notice of Federal Tax Lien Record Date</b>
2Q 2007	941	2/1/2010	\$3,197.28	\$425.48	\$3,622.76	11/15/2010
3Q 2007	941	2/1/2010	\$3,165.98	\$457.44	\$3,623.42	11/15/2010
4Q 2007	941	2/1/2010	\$3,277.09	\$1,277.15	\$4,454.24	11/15/2010
1Q 2008	941	2/1/2010	\$7,005.50	\$1,952.45	\$8,957.95	11/15/2010
2Q 2008	941	2/1/2010	\$6,961.83	\$1,896.10	\$8,857.93	11/15/2010
3Q 2008	941	2/1/2010	\$6,920.42	\$1,844.38	\$8,764.80	11/15/2010
4Q 2008	941	2/1/2010	\$6,873.82	\$1,793.38	\$8,667.20	11/15/2010
1Q 2009	941	4/25/2011	\$6,590.39	\$1,883.75	\$8,474.14	9/14/2011
2Q 2009	941	4/25/2011	\$6,501.59	\$1,896.08	\$8,397.67	9/14/2011
3Q 2009	941	4/25/2011	\$6,408.26	\$1,913.24	\$8,321.50	9/14/2011
4Q 2009	941	4/25/2011	\$6,310.42	\$1,935.15	\$8,245.57	9/14/2011
1Q 2010	941	3/5/2012	\$6,668.95	\$1,595.31	\$8,264.26	3/18/2013
2Q 2010	941	3/5/2012	\$6,490.07	\$1,611.77	\$8,101.84	3/18/2013
3Q 2010	941	6/24/2013	\$6,913.80	\$1,104.78	\$8,018.58	7/31/2013
4Q 2010	941	6/24/2013	\$7,322.23	\$1,244.67	\$8,566.90	7/31/2013
1Q 2011	941	6/24/2013	\$5,704.09	\$1,029.33	\$6,733.42	7/31/2013
2Q 2011	941	6/24/2013	\$6,070.13	\$1,161.84	\$7,231.97	7/31/2013
3Q 2011	941	6/24/2013	\$5,186.69	\$1,051.18	\$6,237.87	7/31/2013
4Q 2011	941	6/24/2013	\$5,129.11	\$1,098.55	\$6,227.66	7/31/2013
1Q 2012	941	6/24/2013	\$4,330.21	\$1,059.24	\$5,389.45	7/31/2013

<b>Tax Period</b>	<b>Type of Tax</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Penalties and Interest (as of 9/2/2016)</b>	<b>Total Lien Amount (as of 9/2/2016)</b>	<b>Notice of Federal Tax Lien Record Date</b>
2Q 2012	941	6/24/2013	\$4,608.69	\$1,098.37	\$5,707.06	7/31/2013
3Q 2012	941	6/24/2013	\$4,167.77	\$1,146.46	\$5,314.23	7/31/2013
4Q 2012	941	6/24/201	\$4,167.77	\$1,146.46	\$5,314.23	7/31/2013
1Q 2013	941	7/8/2013	\$4,129.65	\$1,226.71	\$5,356.36	7/31/2013
2Q 2013	941	9/9/2013	\$3,803.81	\$1,234.88	\$5,038.69	6/2/2014
3Q 2013	941	1/6/2014	\$2,733.56	\$778.45	\$3,512.01	6/2/2014
4Q 2013	941	3/10/2014	\$3,453.56	\$995.02	\$4,448.58	6/2/2014
1Q 2014	941	6/30/2014	\$3,539.19	\$966.55	\$4,505.74	8/7/2014
2Q 2014	941	9/29/2014	\$1,017.79	\$185.14	\$1,202.94	12/2/2016
3Q 2014	941	12/22/2014	\$3,385.92	\$482.80	\$3,868.72	1/26/2016
4Q 2014	941	3/30/2015	\$4,165.18	\$548.62	\$4,713.80	1/26/2016
1Q 2015	941	6/29/2015	\$4,002.84	\$577.44	\$4,580.28	1/26/2016
2Q 2015	941	9/14/2015	\$3,981.63	\$479.63	\$4,461.26	1/26/2016
3Q 2015	941	12/28/2015	\$4,084.42	\$308.04	\$4,392.46	3/11/2016
4Q 2015	941	4/4/2016	\$4,087.96	\$187.55	\$4,275.51	6/13/2016
1Q 2016	941	7/11/2016	\$4,016.58	\$0.00	\$4,016.58	9/20/2016
2005	940	7/29/2013	\$676.88	\$66.73	\$743.61	6/2/2014
2006	940	12/1/2008	\$162.52	\$41.21	\$203.73	11/15/2010
2007	940	2/1/2010	\$296.39	\$69.71	\$366.10	11/15/2010
2008	940	2/1/2010	\$307.87	\$71.41	\$379.28	11/15/2010

<b>Tax Period</b>	<b>Type of Tax</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Penalties and Interest (as of 9/2/2016)</b>	<b>Total Lien Amount (as of 9/2/2016)</b>	<b>Notice of Federal Tax Lien Record Date</b>
2009	940	1/3/2011	\$134.26	\$23.70	\$157.96	9/14/2011
2010	940	6/10/2013	\$326.35	\$51.88	\$378.23	7/31/2013
2011	940	6/10/2013	\$305.51	\$69.57	\$375.08	7/31/2013
2012	940	6/10/2013	\$196.91	\$58.76	\$255.67	7/31/2013
2013	940	8/18/2014	\$246.76	\$58.14	\$304.90	12/2/2016
<b>TOTAL</b>			\$212,741.63	\$48,786.49	\$261,428.13	

10. The total lien amounts in the above table reflect Superette's unpaid assessed balances and accrued penalties and interest as of September 2, 2016. Interest, penalties and other statutory additions are continuing to accrue on the outstanding obligations according to law.

11. On or about the assessment dates set forth in the tables above, the IRS issued notices of assessment and demands for payment to Superette. The IRS has also made numerous other attempts to collect the foregoing tax liabilities through correspondence and direct contact with Superette, all of which have been unsuccessful. Despite notice and due demand by the IRS, Superette has neglected or refused to pay the full amount of the assessed liabilities. The IRS has exhausted all administrative remedies in attempting to collect the amounts due.

12. By reason of the foregoing, and pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens in favor of the United States arose as of the dates of the assessments and attached to all property and rights to property of Superette.

13. By this action the United States seeks to reduce the aforementioned tax assessments and liens to judgment.

**SECOND CLAIM FOR RELIEF**  
**(Reducing Tax Assessments against Holguin to Judgment)**

14. The United States repeats and re-alleges the allegations in paragraphs 1 through 13 as though set forth fully herein.

15. On the dates indicated below, a duly authorized delegate of the Secretary of the Treasury made the following assessments against Holguin, Superette's president and sole responsible person, for Trust Fund Recovery Penalties, pursuant to 26 U.S.C. § 6672, for 33 different quarterly periods between 2005 and 2013. The components of the outstanding obligations, which totaled \$76,538.86 as of November 3, 2016, are set forth in the following table, along with the dates on which the IRS filed Notices of Federal Tax Liens in the Bronx County Register Office against Holguin.

<b>Tax Period</b>	<b>Type of Tax</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Penalties and Interest (as of 11/3/2016)</b>	<b>Total Lien Amount (as of 11/3/2016)</b>	<b>Notice of Federal Tax Lien Record Date</b>
1Q 2005	I.R.C. § 6672	9/2/2013	\$568.65	\$23.66	\$592.31	10/24/2016
2Q 2005	I.R.C. § 6672	9/2/2013	\$946.81	\$35.67	\$982.48	10/24/2016
3Q 2005	I.R.C. § 6672	9/2/2013	\$946.81	\$35.67	\$982.48	10/24/2016
4Q 2005	I.R.C. § 6672	9/2/2013	\$783.11	\$29.52	\$812.63	10/24/2016
1Q 2006	I.R.C. § 6672	9/2/2013	\$1,416.55	\$53.40	\$1,469.95	10/24/2016
2Q 2006	I.R.C. § 6672	9/2/2013	\$1,320.20	\$49.76	\$1,369.96	10/24/2016
3Q 2006	I.R.C. § 6672	9/2/2013	\$1,320.20	\$49.76	\$1,369.96	10/24/2016

<b>Tax Period</b>	<b>Type of Tax</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Penalties and Interest (as of 11/3/2016)</b>	<b>Total Lien Amount (as of 11/3/2016)</b>	<b>Notice of Federal Tax Lien Record Date</b>
4Q 2006	I.R.C. § 6672	9/2/2013	\$1,320.29	\$49.76	\$1,370.05	10/24/2016
1Q 2007	I.R.C. § 6672	9/2/2013	\$1,164.34	\$43.89	\$1,208.23	10/24/2016
2Q 2007	I.R.C. § 6672	9/2/2013	\$1,141.43	\$43.03	\$1,184.46	10/24/2016
3Q 2007	I.R.C. § 6672	9/2/2013	\$1,164.34	\$43.89	\$1,208.23	10/24/2016
4Q 2007	I.R.C. § 6672	9/2/2013	\$559.65	\$21.09	\$580.74	10/24/2016
1Q 2008	I.R.C. § 6672	9/2/2013	\$3,187.77	\$120.15	\$3,307.92	10/24/2016
2Q 2008	I.R.C. § 6672	9/2/2013	\$3,187.77	\$120.15	\$3,307.92	10/24/2016
3Q 2008	I.R.C. § 6672	9/2/2013	\$3,187.77	\$120.15	\$3,307.92	10/24/2016
4Q 2008	I.R.C. § 6672	9/2/2013	\$3,187.77	\$120.15	\$3,307.92	10/24/2016
1Q 2009	I.R.C. § 6672	9/2/2013	\$3,187.77	\$120.15	\$3,307.92	10/24/2016
2Q 2009	I.R.C. § 6672	9/2/2013	\$3,187.77	\$120.15	\$3,307.92	10/24/2016
3Q 2009	I.R.C. § 6672	9/2/2013	\$3,187.77	\$120.25	\$3,308.02	10/24/2016
4Q 2009	I.R.C. § 6672	9/2/2013	\$2,973.41	\$334.51	\$3,307.92	10/24/2016
1Q 2010	I.R.C. § 6672	9/2/2013	\$2,973.41	\$334.51	\$3,307.92	10/24/2016
2Q 2010	I.R.C. § 6672	9/2/2013	\$2,973.41	\$334.51	\$3,307.92	10/24/2016
3Q 2010	I.R.C. § 6672	9/2/2013	\$2,973.41	\$334.51	\$3,307.92	10/24/2016
4Q 2010	I.R.C. § 6672	9/2/2013	\$3,202.14	\$360.25	\$3,562.39	10/24/2016
1Q 2011	I.R.C. § 6672	9/2/2013	\$2,448.05	\$275.38	\$2,723.43	10/24/2016
2Q 2011	I.R.C. § 6672	9/2/2013	\$2,652.05	\$298.34	\$2,950.39	10/24/2016
3Q 2011	I.R.C. § 6672	9/2/2013	\$2,342.19	\$263.48	\$2,605.67	10/24/2016



<b>Tax Period</b>	<b>Type of Tax</b>	<b>Assessment Date</b>	<b>Unpaid Assessed Balance</b>	<b>Penalties and Interest (as of 11/3/2016)</b>	<b>Total Lien Amount (as of 11/3/2016)</b>	<b>Notice of Federal Tax Lien Record Date</b>
4Q 2011	I.R.C. § 6672	9/2/2013	\$2,374.05	\$267.07	\$2,641.12	10/24/2016
1Q 2012	I.R.C. § 6672	9/2/2013	\$2,204.48	\$247.99	\$2,452.47	10/24/2016
2Q 2012	I.R.C. § 6672	9/2/2013	\$2,204.48	\$247.99	\$2,452.47	10/24/2016
3Q 2012	I.R.C. § 6672	9/2/2013	\$2,204.48	\$247.99	\$2,452.47	10/24/2016
4Q 2012	I.R.C. § 6672	9/2/2013	\$2,204.48	\$247.99	\$2,452.47	10/24/2016
1Q 2013	I.R.C. § 6672	9/2/2013	\$2,451.48	\$275.80	\$2,727.28	10/24/2016
<b>TOTAL</b>			<b>\$71,148.29</b>	<b>\$5,390.57</b>	<b>\$76,538.86</b>	

16. The total lien amounts in the above table reflect Holguin's unpaid assessed balances and accrued penalties and interest as of November 3, 2016. Interest, penalties and other statutory additions are continuing to accrue on the outstanding obligations according to law.

17. On or about the assessment dates set forth in the tables above, the IRS issued notices of assessment and demands for payment to Holguin. The IRS has also made numerous other attempts to collect the foregoing tax liabilities through correspondence and direct contact with Holguin, all of which have been unsuccessful. Despite notice and due demand by the IRS, Holguin has neglected or refused to pay the full amount of the assessed liabilities. The IRS has exhausted all administrative remedies in attempting to collect the amounts due.

18. By reason of the foregoing, and pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens in favor of the United States arose as of the dates of the assessments and

attached to all property and rights to property of Holguin.

19. By this action the United States seeks to reduce the aforementioned tax assessments and liens to judgment.

**PRAYER FOR RELIEF**

WHEREFORE, the plaintiff, the United States of America, demands judgment:

a. Awarding the United States and reducing to judgment in favor of the United States the amount of the assessed federal tax liabilities of Superette, as set forth in paragraph 9 above, including taxes, penalties, interest, fees, and statutory additions, which, as of September 2, 2016, totaled \$261,428, plus interest, penalties, and statutory additions accruing thereon from September 2, 2016, to the date of judgment, according to law (less any payment made and credited against the foregoing);

b. Awarding the United States and reducing to judgment in favor of the United States the amount of the assessed federal tax liabilities of Holguin, as set forth in paragraph 15 above, including taxes, penalties, interest, fees, and statutory additions, which, as of November 3, 2016, totaled \$76,538.86, plus interest, penalties, and statutory additions accruing thereon from November 3, 2016, to the date of judgment, according to law (less any payment made and credited against the foregoing);

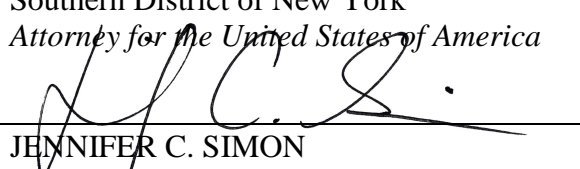
c. Granting the United States its costs, disbursements, and such further relief against defendants as the Court may deem just and proper.

Dated: New York, New York  
November 30, 2018

Respectfully submitted,

GEOFFREY S. BERMAN  
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Southern District of New York  
*Attorney for the United States of America*

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